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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
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EXHIBIT D-32
EMPLOYEE MATTERS (RETIREE/OPEB)
41.4 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Employee Matters (Retiree/OPEB)**

**Bill Date: 12/30/05
Bill Number: 1091378**

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	10/17/05	0.40	EMAILS FROM/TO B. SAX AND S. SARTIN RE OPEB MATTERS (0.2); REVIEW MATERIALS RE SAME (0.2).
BUTLER, JR. J	10/19/05	0.30	REVIEW COBRA MATTERS (0.3).
BUTLER, JR. J	10/25/05	0.30	EMAILS FROM/TO B. SAX RE RETIREE MATTERS (0.3).
BUTLER, JR. J	10/28/05	0.30	EMAILS FROM/TO R. ROSENBERG RE SECTION 1114 ELECTION BY UNIONS (0.2); FOLLOW UP RE SAME (0.1).
		1.30	
FURFARO JP	11/09/05	0.80	REVIEW OF RETIREE MATERIALS/UPDATE (0.8).
FURFARO JP	11/10/05	0.90	REVIEW OF RETIREE MOTIONS (0.9).
		1.70	
Total Partner		3.00	
FERN BM	11/11/05	1.20	ORGANIZED DOCUMENTS AND BEGIN REVIEWING BACKGROUND MATERIALS RE RETIREE COMMITTEE MOTIONS (1.2).
FERN BM	11/12/05	3.70	REVIEWED ADDITIONAL BACKGROUND MATERIAL RE RETIREE BENEFITS (3.1); REVIEWED AND ANALYZED RETIREE COMMITTEE PLEADINGS (0.6).
FERN BM	11/14/05	4.50	OUTLINED AND SUMMARIZED PLEADINGS RE RETIREE BENEFITS (1.3); RESEARCH RE RETIREE BENEFITS (2.1); BEGAN DRAFTING OBJECTION TO MOTION TO VACATE (1.1).
FERN BM	11/15/05	5.70	CONTINUED DRAFTING OBJECTION TO RETIREE COMMITTEE VACATE MOTION (2.6); RESEARCH RE VACATING AN ORDER (0.7); CONTINUED DRAFTING OBJECTION TO VACATE MOTION (2.4).
FERN BM	11/16/05	3.90	ANALYSIS OF MOTION TO VACATE RETIREE COMMITTEE ORDER (0.8); DRAFTED PROPOSED AGREED ORDER RE SAME (2.2); REVIEWED AND REVISED OBJECTION TO MOTION TO VACATE (0.9).
FERN BM	11/17/05	1.90	UPDATED OBJECTIONS TO RETIREE COMMITTEE MOTIONS (1.9).
FERN BM	11/21/05	2.90	REVIEWED AND REVISED RETIREE COMMITTEE OBJECTIONS (1.3); DRAFTED SCRIPTS RE OBJECTIONS TO RETIREE COMMITTEE MOTIONS (1.6).

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FERN BM	11/22/05	5.70	REVIEWED AND REVISED RETIREE COMMITTEE OBJECTION (1.2); FINAL REVISIONS TO RETIREE COMMITTEE OBJECTIONS (2.8); DRAFTED SCRIPT FOR HEARING ON RETIREE COMMITTEE MOTIONS (1.7).
FERN BM	11/23/05	2.70	FORMULATE STRATEGY RE RETIREE COMMITTEE MOTIONS (1.2); TELECONFERENCE WITH D. DOYLE RE RETIREE COMMITTEE BENEFIT ORDER (0.3); REVISED PROPOSED AGREED ORDERS RE RETIREE COMMITTEE MOTIONS (0.8); CORRESPONDENCE TO D. DOYLE RE RETIREE ORDERS (0.4).
FERN BM	11/26/05	0.40	CORRESPONDENCE WITH D. DOYLE RE RETIREE BENEFITS MOTION (0.4).
FERN BM	11/28/05	5.80	TELECONFERENCE WITH D. DOYLE RE RETIREE BENEFITS MOTIONS (0.3); CORRESPONDENCE WITH D. DOYLE RE SAME (0.3); REVISED SCRIPTS FOR RETIREE COMMITTEE MOTIONS (1.1); DRAFTED NEW SCRIPT FOR RETIREE MOTION (0.5); ADDITIONAL REVISIONS TO RETIREE MOTION SCRIPT (0.2); TELECONFERENCE WITH D. DOYLE RE RETIREE MOTION (0.3); FINAL REVISIONS TO RETIREE MOTION SCRIPT (0.7); REVIEWED WITHDRAWAL OF RETIREE MOTIONS (0.3); TELECONFERENCE WITH J. VITALE RE RETIREE MOTIONS (0.2); ATTENTION TO ISSUES RE RETIREE MOTIONS (1.4); REVIEWED AMENDED NOTICE OF WITHDRAWAL (0.2); REVISED RETIREE MOTION SCRIPT (0.3).

38.40

MEISLER RE	10/20/05	0.30	PARTICIPATED ON TELECONFERENCE WITH COMPANY RE PAYMENT OF RETIREE BENEFITS (0.3).
MEISLER RE	10/21/05	0.20	REVIEWED NOTICES RECEIVED FROM UNIONS RE CONFIRMATION TO SERVE AS 1114 RETIREE REPRESENTATIVE (0.2).
MEISLER RE	11/20/05	0.60	REVIEWED AND REVISED OBJECTIONS TO SALARIED RETIREE MOTIONS (0.6).
		1.10	

Total Associate **39.50**

TOTAL TIME **42.50**

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**Delphi Corporation (DIP)
Employee Matters (Retiree/OPEB)**

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Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	11/23/05	Telecommunications, D	1.28
Telephone Expense	11/23/05	Telecommunications, D	2.37
Telephone Expense	11/23/05	Telecommunications, D	0.34
Telephone Expense	11/23/05	Telecommunications, D	0.01
		TOTAL TELEPHONE EXPENSE	\$4.00
Lexis/Nexis	11/14/05	Fern BM	143.93
Lexis/Nexis	11/15/05	Fern BM	128.03
Lexis/Nexis	11/16/05	Fern BM	128.04
		TOTAL LEXIS/NEXIS	\$400.00
Westlaw	11/14/05	Fern BM	36.00
		TOTAL WESTLAW	\$36.00
		TOTAL MATTER	\$440.00